

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

**R. ALEXANDER ACOSTA,
SECRETARY OF LABOR, AND THE
UNITED STATES DEPARTMENT OF
LABOR**

Plaintiffs,

v.

**JOHN J. KORESKO, V, JEANNE
BONNEY, PENN-MONT BENEFIT
SERVICES, INC., KORESKO &
ASSOCIATES, P.C., REGIONAL
EMPLOYERS ASSURANCE LEAGUES
VOLUNTARY EMPLOYEES'
BENEFICIARY ASSOCIATION TRUST,
AND SINGLE EMPLOYER WELFARE
BENEFIT PLAN TRUST**

Defendants.

CIVIL ACTION

NO. 09-988

ORDER

AND NOW, this 5th day of November, 2019, upon consideration of the Motion of Certain Plan Sponsors of Benefit Plans Whose Assets Were Held in the REAL VEBA and Single Employer Welfare Benefit Plan Trusts (“the Trusts”) (ECF 1872), and Wilmington Trust’s response thereto (ECF 1875), **IT IS ORDERED** that:

1. Wilmington Trust, the Court-appointed trustee of the Trusts, may request an authorization from each Trust participant that received a cash distribution to ask the Internal Revenue Service (“IRS”) for a return of the Social Security and Medicare Taxes withheld on the behalf of the Trust employers and participants under the Federal

Insurance Contributions Tax Act; provided, however, that the costs of requesting such authorizations be borne by Wilmington Trust.

2. The Court's order of August 9, 2019 (ECF 1867) requires Wilmington Trust to ask the IRS for a return of the Social Security and Medicare Taxes withheld on the behalf of the Trust employers and participants under the Federal Insurance Contributions Tax Act regardless of whether individual authorizations are received or not.
3. Wilmington Trust must ask the IRS for a return of the Social Security and Medicare Taxes withheld even if a Trust participant does not respond to the request permitted by Paragraph 1 of this Order.

BY THE COURT:

/s/Wendy Beetlestone, J.

WENDY BEETLESTONE, J.